

**COUNTY OF FAIRFAX, VIRGINIA**  
**Balance Sheet**  
**Governmental Funds**  
**June 30, 2005**

**EXHIBIT A-2**

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>ASSETS</b>			
Equity in pooled cash and temporary investments	\$ 272,665,551	468,047,624	740,713,175
Receivables (net of allowances):			
Accounts	13,134,999	9,691,745	22,826,744
Accrued interest	3,018,723	709,417	3,728,140
Property taxes:			
Delinquent	20,068,841	-	20,068,841
Not yet due	2,027,457,065	-	2,027,457,065
Business license taxes - delinquent	2,531,844	-	2,531,844
Loans	-	4,806,954	4,806,954
Due from intergovernmental units (net of allowances):			
Property tax relief:			
Delinquent	5,581,951	-	5,581,951
Not yet due	186,432,200	-	186,432,200
Other	31,959,263	35,398,257	67,357,520
Due from component units	279,416	1,745,706	2,025,122
Loan to component unit	-	15,530,000	15,530,000
Lease to component unit	-	60,690,000	60,690,000
Interfund receivables	12,542,999	-	12,542,999
Inventories of supplies	1,391,543	-	1,391,543
Other assets	60,689	18,547	79,236
Restricted assets:			
Equity in pooled cash and temporary investments	66,986,957	56,001,572	122,988,529
Cash with fiscal agents	557,404	238,821	796,225
Certificates of deposit - performance bonds	329,180	-	329,180
Investments	-	8,940,433	8,940,433
<b>Total assets</b>	<b>\$ 2,644,998,625</b>	<b>661,819,076</b>	<b>3,306,817,701</b>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accounts payable and accrued liabilities	\$ 31,840,271	25,329,873	57,170,144
Accrued salaries and benefits	31,724,743	6,108,749	37,833,492
Contract retainages	-	5,410,549	5,410,549
Accrued interest payable	-	1,028,167	1,028,167
Due to component units	2,085,514	185,038	2,270,552
Interfund payables	-	12,432,730	12,432,730
Matured bond principal and interest payable	-	81,638	81,638
Deferred revenue:			
Property taxes not yet due	2,232,221,600	-	2,232,221,600
Other	43,323,443	95,177,450	138,500,893
Performance and other deposits	67,316,137	11,781,302	79,097,439
<b>Total liabilities</b>	<b>2,408,511,708</b>	<b>157,535,496</b>	<b>2,566,047,204</b>
Fund balances:			
Reserved for:			
Encumbrances	24,370,387	170,031,157	194,401,544
Inventories of supplies	1,391,543	-	1,391,543
Long-term loans	-	20,336,954	20,336,954
Certain capital projects	-	5,898,699	5,898,699
Unreserved, reported in:			
General fund	210,724,987	-	210,724,987
Special revenue funds	-	180,570,230	180,570,230
Debt service funds	-	14,302,670	14,302,670
Capital projects funds	-	113,143,870	113,143,870
<b>Total fund balances</b>	<b>236,486,917</b>	<b>504,283,580</b>	<b>740,770,497</b>
<b>Total liabilities and fund balances</b>	<b>\$ 2,644,998,625</b>	<b>661,819,076</b>	<b>3,306,817,701</b>
See accompanying notes to the financial statements.			continued